Regulation 39-(23.5-)103.1.

"Intangible personal property" includes, by way of illustration and not by way of limitation, stocks, bonds, notes (whether secured or unsecured), bank deposits, cash, accounts receivable, trademarks, copyrights, patents, good will, partnership interests, life insurance policies and other choses in action.

Regulation 39-(23.5-)103.2. "Tangible personal property" includes, by way of illustration and not by way of limitation, goods, wares, merchandise, cattle, implements, vehicles, harvested crops, and all other things corporeal.

Regulation 39-(23.5-)103.3. Real property having an actual situs without the State of Colorado shall not be taxable with respect to a domiciliary decedent where such property is held in a revocable or irrevocable personal trust. Real property having an actual situs within the State of Colorado shall be taxable with respect to a nondomiciliary decedent, including property held in a revocable or irrevocable personal trust. All other indirect interests in property (e.g., partnership, corporate) shall for Colorado estate tax purposes be regarded as intangible personal property.

Regulation 39-(23.5-)103.4.

The interest of a decedent as a vendor under an executory contract for the sale of land, wherever situated, shall be considered intangible personal property. The interest of a decedent as a vendee under an executory contract for the sale of land, wherever situated, shall be considered an interest in real property.

Regulation 39-(23.5-)103.5.

In all cases where a credit or deduction is claimed under Section 39-23.5-103(2)(a) for state death taxes paid to states other than the State of Colorado that are allowable as a credit against the federal estate tax, the taxpayer shall attach to the Colorado return copies of appropriate sheets showing the method by which the credit or deduction was actually computed and adequate proof of payment of such taxes. Filing a copy of the official receipts or similar documents issued by and under the seal or signature of the tax authorities of the other states together with copy of the original and any amended tax returns or similar documents filed with the tax authorities of the other states and any adjustments made in the same on audit, shall be deemed to be adequate proof of the payment of such taxes. Other proof, such as canceled checks, may, in the discretion of the Department, be considered as adequate proof of payment in appropriate circumstances.